

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Noble School Corporation (6065)**

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$14,514,241	57.1%	\$14,388,610	49.4%	\$13,722,931	53.0%	\$13,971,460	54.1%
Student Instructional Support	\$1,965,715	7.7%	\$2,040,077	7.0%	\$2,094,671	8.1%	\$2,170,286	8.4%
Overhead and Operational Nonoperational	\$5,151,232	20.3%	\$6,481,838	22.3%	\$6,420,708	24.8%	\$6,604,918	25.6%
Nonoperational	\$3,780,690	14.9%	\$6,216,728	21.3%	\$3,641,247	14.1%	\$3,071,603	11.9%
Not Categorized	\$0		\$1,538,467		\$0		\$0	
<b>Grand Total</b>	<b>\$25,411,878</b>		<b>\$30,665,721</b>		<b>\$25,879,557</b>		<b>\$25,818,267</b>	

**Student Instructional Expenditures (Academic Achievement plus Support)**

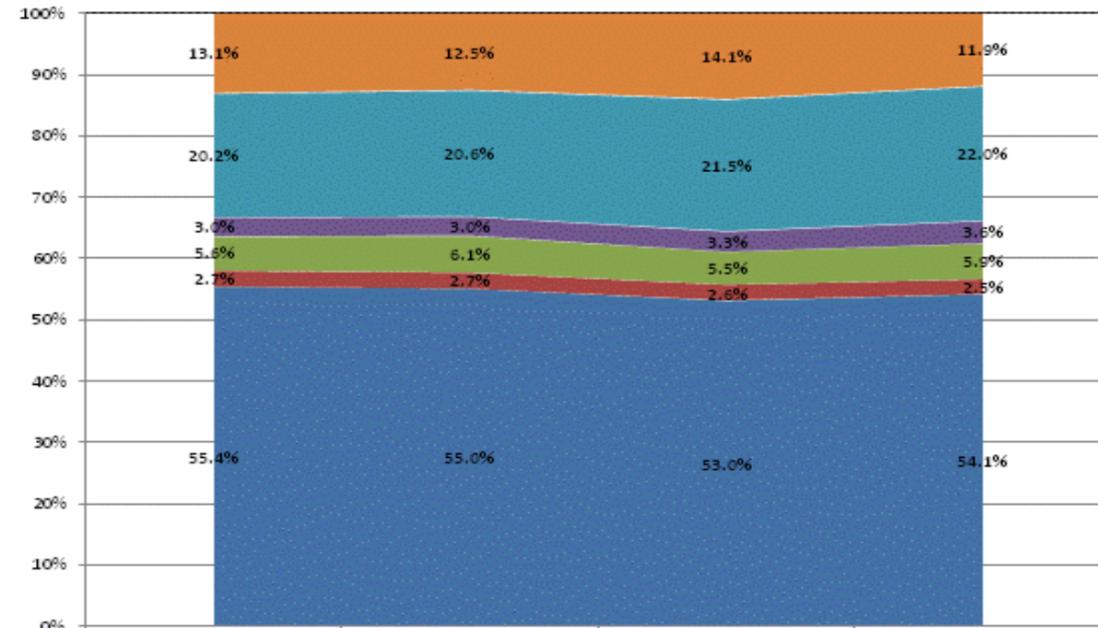
FY 2006  
64.9%

FY 2009  
56.4%

FY 2013  
61.1%

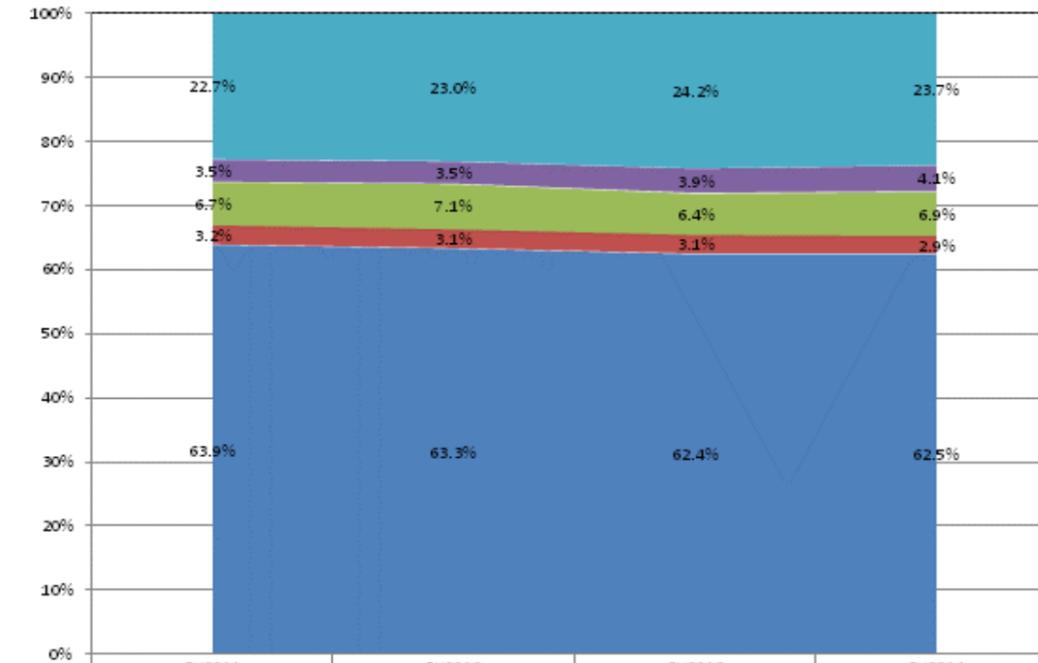
FY 2014  
62.5%

**All Expenditures**



Non-Operational	13.1%	12.5%	14.1%	11.9%
Other Overhead and Operational	20.2%	20.6%	21.5%	22.0%
Corporation Administration	3.0%	3.0%	3.3%	3.6%
School Administration	5.6%	6.1%	5.5%	5.9%
Other Student Instructional Support	2.7%	2.7%	2.6%	2.5%
Student Academic Achievement	55.4%	55.0%	53.0%	54.1%

**Operational Expenditures Only**



Other Overhead and Operational	22.7%	23.0%	24.2%	23.7%
Corporation Administration	3.5%	3.5%	3.9%	4.1%
School Administration	6.7%	7.1%	6.4%	6.9%
Other Student Instructional Support	3.2%	3.1%	3.1%	2.9%
Student Academic Achievement	63.9%	63.3%	62.4%	62.5%

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<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$7,233	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$42,652	\$638,051	\$672,592	\$775,845	> 500%	22%	15%
11100 Regular Programs; Elementary	\$3,660,223	\$5,248,618	\$4,507,976	\$4,450,155	22%	-15%	-1%
11200 Regular Programs; Middle/Junior High	\$1,964,606	\$3,060,139	\$3,086,397	\$3,216,159	64%	5%	4%
11300 Regular Programs; High School	\$1,951,314	\$2,752,811	\$2,453,405	\$2,505,292	28%	-9%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$78,693	\$76,285	\$81,176	N/A	3%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$24,740	\$0	\$0	\$0	-100%	N/A	N/A
11410 Vocational Education; Agriculture A	\$56,546	\$56,682	\$54,354	\$66,132	17%	17%	22%
11450 Vocational Education; Consumer and Homemaking	\$49,667	\$65,653	\$52,011	\$60,520	22%	-8%	16%
11480 Vocational Education; Industrial Education A	\$126,672	\$184,885	\$226,295	\$262,150	107%	42%	16%
11490 Vocational Education; Industrial Education B	\$30,824	\$68,047	\$63,912	\$30,052	-3%	-56%	-53%
11590 Other Vocational Education Programs	\$0	\$0	\$8,641	\$4,838	N/A	N/A	-44%
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$16,627	\$61,754	\$0	\$0	-100%	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$390,074	\$582,838	\$645,852	\$620,006	59%	6%	-4%
12520 Culturally Different; Compensatory	\$2,409	\$556	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$8,820	\$11,078	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$3,485	\$0	\$0	\$0	-100%	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,674	\$15,367	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$11,450	\$32,176	\$17,500	\$18,404	61%	-43%	5%
14300 Summer School Programs; High School	\$35,859	\$28,972	\$11,435	\$5,600	-84%	-81%	-51%
16100 Remediation Testing	\$97,974	\$54,028	\$12,249	\$28,090	-71%	-48%	129%
16200 Preventive Remediation	\$13,950	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$103,525	\$34,418	\$105,936	\$397,545	284%	> 500%	275%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$212,121	\$17,153	\$277,856	\$349,718	65%	> 500%	26%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$176,190	\$164,375	\$189,894	N/A	8%	16%
17900 Payments to Other Governmental Units Within State; Other	\$90,254	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$35,556	\$0	\$0	N/A	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$32,163	\$114,749	\$300,192	\$236,344	> 500%	106%	-21%
22130 Improvement of Instruction; Instructional Staff Training	\$4,680	\$161,296	\$189,869	\$158,745	> 500%	-2%	-16%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$7,525	\$18,622	\$6,882	N/A	-9%	-63%
22220 Library/Media Services; School Library	\$369,730	\$470,967	\$379,273	\$353,028	-5%	-25%	-7%
22230 Library/Media Services; Audiovisual	\$18,705	\$22,538	\$17,220	\$19,679	5%	-13%	14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$77,178	\$292	\$0	\$0	-100%	-100%	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$1,514	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$15,516	\$9,267	\$3,161	N/A	-80%	-66%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22400 Academic Student Assessment	\$0	\$26,878	\$15,835	\$648	N/A	-98%	-96%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$254,687	\$355,563	\$354,709	\$124,164	-51%	-65%	-65%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,257	\$6,510	\$872	\$0	-100%	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$36,570	\$1,599	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$511,224	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$10,207,660</b>	<b>\$14,388,610</b>	<b>\$13,722,931</b>	<b>\$13,971,460</b>	<b>37%</b>	<b>-3%</b>	<b>2%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$47,761	\$71,085	\$75,788	\$77,490	62%	9%	2%
21220 Guidance Services; Counseling Services	\$202,121	\$318,349	\$344,057	\$319,269	58%	0%	-7%
21290 Guidance Services; Other Guidance Services	\$732	\$378	\$6,181	\$92	-87%	-76%	-99%
21320 Health Services; Medical Services	\$194	\$2,432	\$274	\$0	-100%	-100%	-100%

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21330 Health Services; Dental Services	\$0	\$300	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$74,747	\$126,202	\$153,024	\$141,756	90%	12%	-7%
21390 Health Services; Other Health Services	\$54	\$1,179	\$0	\$228	322%	-81%	N/A
21410 Psychological Services; Service Area Direction	\$3,221	\$360	\$0	\$0	-100%	-100%	N/A
21420 Psychological Testing	\$9,394	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$87,063	\$130,451	\$101,852	\$100,531	15%	-23%	-1%
21910 Other Support Services, Students; Service Area Direction	\$33,170	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$852,320	\$1,389,341	\$1,413,495	\$1,530,919	80%	10%	8%
<b>Student Instructional Support Total</b>	<b>\$1,310,778</b>	<b>\$2,040,077</b>	<b>\$2,094,671</b>	<b>\$2,170,286</b>	<b>66%</b>	<b>6%</b>	<b>4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$91,513	\$15,071	\$15,071	\$15,071	-84%	0%	0%
23120 Board of Education; Service Area Assistants	\$44,616	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$178,194	\$4,765	\$36,385	\$51,578	-71%	> 500%	42%
23160 Board of Education; Promotion Expenses	\$1,572	\$999	\$861	\$1,552	-1%	55%	80%
23190 Board of Education; Other Governing Body Services	\$9,205	\$21,873	\$34,552	\$57,196	> 500%	161%	66%
23210 Executive Administration; Office of The Superintendent	\$141,002	\$407,092	\$309,208	\$313,617	122%	-23%	1%
23230 Executive Administration; Staff Relations and Negotiations	\$70	\$656	\$29	\$99	42%	-85%	241%
23290 Executive Administration; Other Executive Administration Services	\$32,662	\$42,695	\$37,016	\$38,720	19%	-9%	5%
25160 Fiscal Services; Financial Accounting	\$0	\$73,835	\$77,370	\$83,468	N/A	13%	8%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$23,799	\$35,318	\$12,017	\$14,083	-41%	-60%	17%
25750 Personnel Services; Health Services	\$4,373	\$0	\$0	\$0	-100%	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$344,174	\$303,749	\$319,229	N/A	-7%	5%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,708	\$0	\$19,650	N/A	> 500%	N/A
25890 Other Technology Services	\$0	\$126,613	\$25,053	\$15,525	N/A	-88%	-38%
25920 Ditch Assessments	\$206	\$285	\$194	\$194	-6%	-32%	0%
25990 Other Support Services, Central	\$37	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,293,745	\$2,214,707	\$1,752,934	\$1,775,745	37%	-20%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$135,168	\$22,127	\$18,900	\$42,651	-68%	93%	126%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$181,965	\$108,668	\$268,945	\$212,927	17%	96%	-21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$620	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$6,734	\$70,493	\$3,850	\$86,950	> 500%	23%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$110,224	\$138,135	\$151,175	\$145,440	32%	5%	-4%
27010 Student Transportation; Service Area Direction	\$46,461	\$0	\$0	\$0	-100%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$587,697	\$836,569	\$1,019,605	\$1,084,575	85%	30%	6%
27200 Student Transportation; Monitoring Services	\$16,220	\$15,305	\$56,644	\$17,613	9%	15%	-69%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$343,819	\$539,269	\$522,147	\$527,751	53%	-2%	1%
27400 Student Transportation; Purchase of School Buses	\$97,795	\$204,632	\$182,537	\$390,020	299%	91%	114%
27500 Student Transportation; Insurance on Buses	\$53,621	\$26,202	\$6,251	\$12,498	-77%	-52%	100%
27700 Student Transportation; Contracted Transportation Services	\$36,013	\$100	\$0	\$17,738	-51%	> 500%	N/A
27900 Student Transportation; Other Student Transportation Services	\$14,681	\$66,550	\$24,179	\$17,101	16%	-74%	-29%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$400,074	\$952,280	\$848,370	\$623,965	56%	-34%	-26%
31400 Food Services Operations; Food Purchases	\$283,061	\$211,719	\$677,409	\$709,830	151%	235%	5%
31900 Other Food Services	\$39,419	\$0	\$36,256	\$10,132	-74%	N/A	-72%
<b>Overhead and Operational Total</b>	<b>\$4,177,564</b>	<b>\$6,481,838</b>	<b>\$6,420,708</b>	<b>\$6,604,918</b>	<b>58%</b>	<b>2%</b>	<b>3%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$158,200	\$182,492	\$157,918	\$160,563	1%	-12%	2%

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33990 Other Community Services; Other	\$38,826	\$12,984	\$14,724	\$31,018	-20%	139%	111%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,350	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$358,779	\$3,093,457	\$245,860	\$245,532	-32%	-92%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$21,961	\$49,936	N/A	N/A	127%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$94,734	\$152,439	\$162,210	\$152,910	61%	0%	-6%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$30,363	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$269,253	\$299,703	\$463,190	\$215,868	-20%	-28%	-53%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,848	\$264,472	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$285,000	\$551,730	\$230,698	\$215,770	-24%	-61%	-6%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$82,370	\$154,302	\$169,230	N/A	105%	10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$66,907	\$46,409	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,966,629	\$594,001	\$758,328	\$966,437	-51%	63%	27%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$373,776	\$166,500	\$147,000	N/A	-61%	-12%
54200 Common School Fund; Principal	\$383,946	\$179,674	\$901,667	\$384,394	0%	114%	-57%
54250 Common School Fund; Interest	\$0	\$381,871	\$363,890	\$332,945	N/A	-13%	-9%
<b>Nonoperational Total</b>	<b>\$3,685,485</b>	<b>\$6,216,728</b>	<b>\$3,641,247</b>	<b>\$3,071,603</b>	<b>-17%</b>	<b>-51%</b>	<b>-16%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$318,646	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$894,208	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,503,116	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,661	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$312,759	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$6,030,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Categorized</b>							
60120 2007 Account Code - Transfer to Self Insurance	\$0	\$1,538,467	\$0	\$0	N/A	N/A	N/A
<b>Not Categorized Total</b>	<b>\$0</b>	<b>\$1,538,467</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>